



MISSOURI WING FINANCIAL MANAGEMENT PROCEDURE 173-1

01 JULY 2016

Finance

FINANCIAL PROCEDURES AND ACCOUNTING

This procedure establishes instructions and procedures for Civil Air Patrol (CAP) and wing members dealing with fiscal matters pursuant to and authorized by CAPR 173-1.

SUMMARY OF CHANGES

Updates the URL for wing forms. Changes the unit budget review process to follow CAPR 173-1 guidance. Revises the MOWG CAP Unit Finance Reporting Requirements Table. Adds guidance for cash and non-cash contributions

Note: Shaded areas identify new or revised material.

1. General Information. See CAPR 173-1, CAPR 173-3 and CAPR 173-4 for detailed policies and procedures for administering, auditing, accounting, and reporting of CAP funds relative to this FMP. This FMP is not all-inclusive, so members need to review applicable CAP regulations in conjunction with the paragraphs in this FMP to ensure proper procedures are followed and to ensure reporting requirements meet required timelines. The following general guidance applies to subsequent paragraphs of this FMP:

a. Use the most current version of MO Wing Forms (MOWGFs) as found on the MO Wing website at <https://www.mowgcap.us/index.php/forms>. The forms are located under the “WING FORMS” link. Below is a list of applicable forms:

(1) CAP Form (CAPE) 172, Consolidated Finance Authorizations. Used to appoint unit finance committees, designate invoice approval authorities and amounts and establish recurring expense policies. Available on the CAP Forms website at http://www.capmembers.com/forms_publications_regulations/forms.cfm.

(2) MOWGF 173-B, MO Wing Deposit Advice for Wing and Units Below Wing Level. Used by wing and units below wing level (WG, GP, SQ, FLT) to submit deposit advices.

(3) MOWGF 173-C, MO Wing Banker Check Request for Units Below Wing Level. Used by units below wing level to submit reimbursement requests.

(4) MOWGF 173-E, MO Wing Civil Air Patrol Bank Transfer Form. Used by wing level FM to transfer funds between wing accounts within the same financial institution.

(5) MOWGF 173-F, MO Wing Civil Air Patrol Finance Request for Advance Funds. Used by all wing members to request an advance of funds.

(6) MOWGF 173-W, MO Wing Civil Air Patrol Check Request for Wing Level. Used by members to request reimbursement from wing level general or cadet funds.

b. Detailed instructions are given on each form. Completely fill out all blocks of the forms to include full names of individuals or organizations as applicable.

c. For Wing Banker Unit Funds documentation, please ensure unit charter numbers (MO-XXX) are included on all correspondence to include, but not limited to, emails, MOWG Forms, deposit slips, and deposit receipts.

d. All funds will be deposited in the name of Civil Air Patrol versus a unit name or charter number. See MOWGF 173-B instructions for specific details.

e. Where email submission is mentioned, Adobe Acrobat PDF files are the preferred format.

f. For email approval submissions without original signatures on forms, type or print legibly the member's full name on the applicable form. Approvals must come from the individual's email shown as the approver on the form. Also include a detailed description relating to the correspondence in the body of the email, such as name, amount and purpose.

2. Resources. In addition to the previously mentioned CAP regulations, other resources are available to members to improve unit operations. Please visit the FM webpage by going to the NHQ webpage (www.capmembers.com), select CAP National HQ, and select Financial Management. There are several items available to include the following.

a. The **Finance Committee Toolbox** on the NHQ FM webpage at http://www.capmembers.com/cap_national_hq/financial_management/ provides wing and unit finance committee functions, CAP Internal Controls, Financial Reports Analysis, and Wing Budget Revision.

b. The **CAP Finance Guide** was developed to assist wing and region directors of finance, squadron finance officers, wing administrators, commanders and finance committees in performing their duties. It is available in sections on the FM webpage, by selecting Regulations, Manuals and Forms.

3. Consolidated Finance Authorizations. All units are required to use the **CAPF 172, Consolidated Finance Authorizations**, to appoint finance committees, identify members authorized to approve invoices with authorized amounts, and establish recurring expense policies. (See attachment 1). Consider the following when completing the CAPF 172:

a. The CAPF 172 replaces all previous MOWG Forms (173-A and 173-D) used for finance committee authorizations or recurring expense policies. These MOWG Forms are obsolete.

b. Section A of the form should list at least two members who can approve all expenses up to \$500. This is required since members aren't allowed to approve their own expenses.

c. Section B should include any unit recurring expense policies for expenses such as utilities, rent or other items authorized by CAPR 173-1.

d. The form must include the email address and actual signatures of all committee members to include the commander.

4. Deposits and Contributions. Only checks or money orders are accepted for deposit to wing accounts. Wing is not allowed to accept cash under CAPR 173-1 procedures. All collected activity funds, including fundraising, must be deposited in full and may not be used to pay any

expenses. List the check number versus the name of the person paying the funds on the deposit slip in the "Checks" section. For cash payments, send a separate itemized list of names of those paying since the total amount is listed in the "Currency and Coins" section of the deposit slip.

a. For Wing General, Cadet Funds and Wing Banker Unit Funds:

(1) Send a **MOWGF 173-B**, *Missouri Wing Deposit Advice For Wing and Units Below Wing Level*, (See Attachment 2) to wing within the timelines established in CAPR 173-1 by mail, email, or fax regardless of whether the deposit is made locally or sent to wing. Contact wing HQ for pre-printed deposit slips for local deposits.

(2) Include a copy of the bank deposit receipt and if deposited locally, copies of any deposited checks. **Remember to include the unit charter number on deposit slips.**

(3) Restricted contributions are donations subject to stipulations by the donor such as "for Cadet Programs use only" and should be listed on the MOWGF 173-B. Wing will establish a sub-account restricted for the specific purpose identified by the donor. However, if your committee decides to portion a set amount of funds for a specific purpose, this is not considered restricted funds. Track these amounts at unit level and manage accordingly.

b. For special activities involving wing level funds, contact MO Wing Headquarters to coordinate deposits and obtain deposit slips.

c. Both cash and non-cash contributions received by donation or fund raising must be tracked and reported to MOWG FM to ensure tax and reporting requirements are met.

(1) For cash contributions, follow the procedures in paragraph 4.a. above and provide the donor's name and address where a CAPF 164 is required under CAPR 173-1 and CAPR 173-4. Donated gift cards to be used by a unit to purchase goods or services must be tracked as a cash contribution as part of the unit's wing banker unit funds account. Subsequent use for expenses must follow the requirements of paragraph 5. below.

(2) Report any non-cash contributions such as hotel vouchers, entertainment vouchers, or any other goods and services received to MOWG FM. Include the item received, the cash value and the name and address of the donor. When the items are subsequently used for fund raising such as silent auctions, provide the item received, name, address, original cash value and amount donated. Gift cards used solely for a fund raising event such as a silent auction are tracked as a non-cash contribution since they won't be used for subsequent purchases by the unit.

5. Payments. All personal reimbursement requests must be submitted within 60 days of incurring an expense or receiving an invoice. Requests for reimbursement presented after 60 days will not be honored. Do not hold requests if unit funds aren't sufficient to cover it or an authorization is expired. Submit the request anyway, so wing can post the expense. Once funds are available and authorizations are updated, the reimbursement can be paid. See CAPR 173-1 for a detailed explanation on requesting reimbursement for business meals and entertainment authorized by the finance committee.

a. For Wing Banker Unit Funds. Use **MOWGF 173-C**, *MO Wing Banker Check Request for Units Below Wing Level*, to request bill payments from unit wing banker accounts (See attachment 3). The form includes detailed instructions.

b. For Wing Level General and Cadet Funds. Use **MOWGF 173-W**, *MO Wing Civil Air Patrol Check Request for Wing Level* to request bill payments from wing general and cadet funds (See attachment 4). This does not include CAPF 108 mission reimbursements covered by CAPR 173-3.

c. All expenditures must be supported by legible itemized receipts/invoices and must include the date of purchase. This includes purchases made with gift cards whether purchased by the unit or received as a donation. Examples of acceptable receipts include those from register printouts, computer-generated receipts/invoices, printed website receipts or serial-numbered receipts such as those from Money/Rent Receipt Books that clearly show the vendor. For itemized dining receipts, be sure to include an itemized receipt as shown in Figure A of attachment 5. Figure B of attachment 5 is not itemized and is not acceptable alone.

6. Advance Funds Requests.

a. For Wing Level General, Cadet Funds, and Wing Banker Unit Funds. Use the **MOWGF 173-F**, *MO Wing Civil Air Patrol Finance Request for Advance Funds*.

b. Use the MOWGF 173-F to request advance funds prior to an activity where no invoice or receipt is available. See the form for detailed instructions and CAPR 173-1 for additional guidance and timelines.

7. Budgeting. Budgeting is a requirement mandated by CAPR 173-1. Additional budget guidance is found on the MOWG Website's Finance page.

a. Wing Level. Wing staff should provide the Director of Finance budget inputs as requested to ensure finance committee approval and posting to QuickBooks by 01 October each year. Directors should be pro-active in planning known future requirements and when applicable work with their staff to ensure timely submission. Directors can contact the wing administrator for prior year historical reports to compile their budget estimates.

b. Unit Level. Prior planning is essential to ensuring timely and accurate submissions to meet the reporting requirements set forth in CAPR 173-1. Units below wing level must submit annual budgets to wing within the deadlines established by wing FM using the most current MOWG Budget Estimate Excel file available on the MOWG website. To download the file, access the MEMBERS link, logon to the site, then select Finance, then Unit Level (Wing Banker). The file includes detailed instructions on how to achieve a zero-based budget where income and expenses total zero. To help prepare budget estimates, units should review current and previous year historical reports to use as a baseline and then include any known additions for the coming fiscal year.

(1) Unit finance committees must also review their budgets quarterly and follow CAPR 173-1 guidance. Wing will provide the necessary reports to aid in conducting the reviews.

(2) See attachment 6 for guidance on what to look for on budget review reports. If units have actual income or expenses that exceed their budgeted amount, then finance committees must make adjustments to achieve the zero-based budget. In some cases, actual unexpected income or expenses are shown with no budgeted amounts. These also require budget adjustment.

8. Reporting Requirements - Units Below Wing Level. The following table on page 9 provides a list, although not exhaustive, of reports, forms and deliverables due to wing as established by HQ CAP regulations and directives. Certain items apply to all units regardless of whether or not they have funds deposited to the wing banker unit funds account. Therefore, each unit commander and finance officer is responsible for monitoring these dates and ensuring delivery by the established deadlines. In some instances, wing deadlines fall prior to HQ CAP deadlines to enable processing, so when wing dates are more restrictive, they take precedence. Strict adherence to these timelines are key to ensuring CAP's annual audits are successful and prove members are being good stewards of all funds regardless of source.

MOWING CAP UNIT FINANCE REPORTING REQUIREMENTS A/O 01 JULY 2016			
REPORT/FORM/DELIVERABLE	DUE TO	DATE	REFERENCE
Annual Unit Budget	WG HQ/FM	15 Sep Each Year	CAPR 173-1, Para 9.c.(9)
Certificates of Deposit Values (As Applicable)	WG HQ/FM	30 Sep Each Year	Wing Financial Analyst Year-End Checklist
CAPF 172 Consolidated Finance Authorizations - Unit Invoice Approval, Unit Recurring Expense Policy (As Applicable), Finance Committee Members – DATED 01 OCTOBER	WG HQ/FM	01 Oct Each Year	CAPR 173-1, Para 9.c.(1)
CAPF 172 Consolidated Finance Authorization - Unit CC Establishment of Unit Finance Committee and appointment of Unit Finance Officer - Mandatory For All Units Unless Waived by Wing CC For Those Units With No Funds.	WG HQ/FM	Within 30 Days of Assuming Command	CAPR 173-1, Paras 8 & 9.c.
CAPF 174 Unit Contributed Facilities – Completed/Verified By All Units In ORMS Real Property Module.	ORMS	31 Dec Each Year	Wing Financial Analyst Year-End Checklist
CAPF 171 Unit Commander's Financial Disclosure Statement - Must Be Completed By All Units Whether They Have Funds Or Not.	eServices	31 Dec Each Year	Wing Financial Analyst Year-End Checklist
MOWGF 173-B - Funds Deposited by Unit Locally (As Applicable)	WG HQ/FM	Within 7 Days of Making Bank Deposit	CAPR 173-1, Para 11.r.
MOWGF 173-C Check Request for Personal Reimbursements with Receipts/Invoices (As Applicable)	WG HQ/FM	Within 60 Days of Incurring Expense/ Receiving Invoice	CAPR 173-1, Para 18.
Receipts for Advance Funds Requested and Paid After Initially Submitting MOWGF 173-F	WG HQ/FM	Within 10 Days of Activity Completion	CAPR 173-1, Para 6.m.
Civil Air Patrol Related Organizations Questionnaire For Previous FY- All Unit CCs Must Report Even if No Reportable Relationships Exist	WG HQ/FM	As Directed - Normally Jun-Jul For Previous FY	NHQ/EX

JOHN R. O'NEILL, Col, CAP
Commander

CONSOLIDATED FINANCE AUTHORIZATIONS			
Effective Date <u>10/1/2014 (Must be updated each year on 01 Oct and dated 01 Oct of the applicable year)</u> Region/Wing/Unit <u>NCR-MO-001 MOWG CAP</u>			
A. The following have authority to approve invoices on behalf of the above region/wing/unit. Additional approval by the finance committee through Sertifi is required for all region/wing expenditures in excess of \$1,500 and for all credit card payments regardless of amount. Unit finance committees must approve all expenditures in excess of \$500. (CAPR 173-1, Para 6i)			
Approval Authority Name/Position	Type of Expenditures to Approve	Amount	
<u>John Doe/Commander</u>	<u>All Expenditures</u>	<u>Up to \$500</u>	
<u>Jane Doe/Finance Officer</u>	<u>All Expenditures</u>	<u>Up to \$500</u>	
<u>Jim Doe/Committee Member</u>	<u>All Expenditures</u>	<u>Up to \$500</u>	
<u>Ensure to include POSITION after name.</u>	<u>RECOMMEND THREE MEMBERS AND MINIMUM OF TWO</u>		
B. The following items are recurring expenses for the above region/wing/unit and do not require further approval for payment: (CAPR 173-1 Para 9a(6), 9b(6), 9c(7))			
Vendor Name	Purpose (please use the drop down box)	Mo/Qtr	Amount (\$1,500 or less for region/wing; \$500 or less for unit)
<u>XYZ Company</u>	<u>Internet Usage</u>	<u>Mo</u>	<u>\$50.00</u>
C. The following individuals are authorized to use the corporate credit card in accordance with CAPR 173-1 Para 20a and 20b: (if none, indicate NONE in the first line)			
Name:	Credit Card Description:	Credit Limit:	
<u>None</u>			
D. The following are authorized to make transfers between bank accounts of the above wing as indicated below: (N/A for units) (CAPR 173-1 Para 11o)			
Name:	Account or type of transfer:	Amount not to exceed:	
<u>N/A</u>			
Region/wing finance committee authorization form must be submitted through Sertifi. Units must sign form below and send to wing HQs.			
The finance committee consists of the following individuals and approves the above authorizations.			
THIS SECTION REQUIRES ACTUAL MEMBER SIGNATURES			
Typed Name	Signature	Date	Email Address
Typed Name	Signature	Date	Email Address
Typed Name	Signature	Date	Email Address
Typed Name	Signature	Date	Email Address
Typed Name	Signature	Date	Email Address
Typed Name	Signature	Date	Email Address
Typed Name	Signature	Date	Email Address

MO WING BANKER DEPOSIT ADVICE FOR WING AND UNITS BELOW WING LEVEL			
SEE REVERSE FOR INSTRUCTIONS			
Date Completed/Submitted : <u>10/9/2014</u>		Date Deposited at Bank: <u>10/9/2014</u>	
Unit Charter Number: MO- <u>999</u>		Unit Name: <u>MO State Legislative Squadron</u>	
DEPOSITS			
DEPOSITS MADE BY UNITS MUST BE RECEIVED AT WING WITHIN SEVEN (7) DAYS OF MAKING THE DEPOSIT			
PLEASE ENSURE YOU WRITE YOUR UNIT CHARTER NUMBER ON ALL DOCUMENTS TO INCLUDE ANY BANK DEPOSIT SLIPS.			
Received From	Description/Purpose (No Account #s)	Check#/Cash	Amount
Capt James T. Commander	Contribution	2456	100.00
Wreaths Across America	Fund Raising	456932	25.00
Lt Col Jane D. Member	Member Dues	4213	30.00
Included first and last names here.	Add the check number versus the word "check" here and include copies of all deposited checks if deposited locally.		
	ADD UNIT CHARTER # ON ALL DEPOSIT SLIPS!!!!!!		
TOTAL →			\$155.00
IF MORE ENTRIES ARE NEEDED COMPLETE A NEW FORM, BUT DO NOT CARRY FORWARD TOTALS.			

MO WING BANKER CHECK REQUEST FOR UNITS BELOW WING LEVEL			
SEE REVERSE FOR INSTRUCTIONS			
Date Submitted: <u>3/15/2013</u>		Requested Payment Date: <u>4/1/2013</u>	
Unit Charter Number: MO- <u>999</u>		Unit Name: <u>MO State Legislative Squadron</u>	
Issue Check To (Name or Organization): <u>MOWG CAP</u>			
(Payee)			
Mail Check To (Name or Organization): _____			
(Required if Address is Different Than Payee's)			
Street Address: <u>PO Box 5044</u>			
City, State, Zip: <u>Whiteman AFB, MO 65305</u>			
ITEMIZED EXPENSES			
MUST BE SUBMITTED WITHIN 60 DAYS OF INCURRING EXPENSE OR RECEIVING INVOICE OR WILL NOT BE HONORED			
PROVIDE RECEIPTS/INVOICES FOR EACH EXPENDITURE UNLESS REQUESTING AN ADVANCE. THEN USE MOWGF 173-F			
Vendor	Description/Purpose	Date of Expense	Amount
MOWG CAP	FY13Q3 Vehicle MX Fees Invoice 2013GF-999	4/1/2013	62.50
	This is an example only. When requesting vehicle fuel reimbursement, designate whether a POV (Personally owned vehicle) or COV (CAP owned vehicle). If a COV, then list the vehicle number (23226, etc.).		
	For supplies such as uniform items, list whether items are for resale to members or supplied at no cost to members.		
TOTAL →			\$62.50
APPROVAL			
JAMES T. COMMANDER, Capt //SIGNED//			3/15/2013
Finance Committee Member's PRINTED/TYPED Name & Signature Above (See Notes)			Date Above: ↑
Finance Committee Member's PRINTED/TYPED Name & Signature Above (See Notes)			Date Above: ↑
****For amounts in excess of \$500, a copy of the written or electronic finance committee approval must accompany this check request IAW CAPR 173-1, para 9.c.(4). See Note 2 below and item #16 on reverse. Enter Date Approval Recorded in Unit Finance Committee Minutes Here: 7			
			Date Above: ↑
NOTES			
1. Approvers must be listed in section A of the unit's CAPF 172, Consolidated Authorizations Form. 2. Amounts over \$500 require a minimum of two finance committee members signatures and must include the finance committee approval along with this check request. E-mail approvals from a majority of committee members are acceptable. 3. Members cannot approve a check issued to themselves or to members of same household if \$500 & under. 4. Actual signature not required if members listed above e-mail their approval to WG HQ. Otherwise, members must sign with a signature matching the one listed on the unit's CAPF 172. See instructions on reverse for detailed guidance.			
MOWGF 173-C, APR 13 (Previous Editions Obsolete)			OPR:FM

MO WING CIVIL AIR PATROL CHECK REQUEST FOR WING LEVEL			
DO NOT USE FOR UNIT FUNDS (BELOW WING LEVEL) - SEE INSTRUCTIONS BELOW			
Date Completed/Submitted: <u>1/29/2013</u>		Requested Payment Date: <u>See Instructions</u>	
Requested By: <u>John Q. Member</u>			
Unit Charter Number: <u>MO- 001</u>		Unit Name: <u>Missouri Wing</u>	
Issue Check To (Payee) : (Name or Organization) <u>John Q. Member</u>			
Street Address: <u>1234 Hwy AB</u>			
City, State, Zip: <u>Anytown, MO 60000</u>			
ITEMIZED EXPENSES			
MUST BE SUBMITTED WITHIN 60 DAYS OF INCURRING EXPENSE OR RECEIVING INVOICE TO BE HONORED			
PROVIDE RECEIPTS/INVOICES FOR EACH EXPENDITURE UNLESS REQUESTING AN ADVANCE. THEN INCLUDE MOWGF 173-F			
Vendor	Description/Purpose (No Account #s)	Date of Expense	Amount
Murphy USA	COV 23101 Fuel	1/25/2013	87.50
Bee Line, Hartsburg	COV 23101 Fuel	1/26/2001	15.00
FOR WING USE ONLY:		GENERAL FUNDS <input type="checkbox"/>	CADET FUNDS <input type="checkbox"/>
		TOTAL →	\$102.50
WING APPROVAL			
Sertifi			
Printed/Typed Name & Signature of Designated Wing Approver ↑			Date: ↑
Note: Signature Not Required When Approved Through Sertifi.			
INSTRUCTIONS			
1. This form is for use by wing members requesting reimbursement from wing level funds. A PDF version is available for manual entry. For reimbursement from Wing Banker Unit Funds (Below Wing Level) use MOWGF 173-C. 2. Enter the completed/submitted date and the date the payment should arrive to the payee. 3. Enter the requester's name, then select the drop-down arrows (Excel Only) for unit charter number and unit name . 4. Enter the payee's name and mailing address. 5. Itemized Expenses - Each expenditure must be supported by proper documentation (receipt/invoice) unless requesting an advance of funds. If requesting an advance, then complete and submit a MOWGF 173-F. 6. Complete a separate entry for each receipt/invoice. The amounts will total automatically at the bottom (Excel Only). 7. Scan and email (PDF Preferred), fax or mail completed form and support documents to MO Wing Headquarters at hq@mowg.cap.gov , 660-687-3848 or PO Box 5044, Whiteman AFB, MO 65305.			

Figure A. Itemized Receipt

OLIVE GARDEN 1849
650 NW Blue Parkway
Lee's Summit, MO 64063

Check # :54618

Table 233
Kierston H
15:51:51 12/06/2012 Gst 2

Guest No.1

1 Iced Tea	2.50
1 GlutenFree Herb Grilled Salmon	17.95
1 G Salad	
1 NA Macchiato Caramel Hazelnut	4.35

Guest No.2

1 Bellini Peach Tea	2.75
1 L Eggplant Parmigiana	8.95
1 * Chicken & Gnocchi	

Subtotal	36.50
Sales Tax	3.19

15:51:51 12/06/2012
Please pay this amount
Total 39.69

Dine In

THANKS FOR VISITING US TODAY!
GRACIAS POR VISITARNOS HOY!
SHAD COMBOY
GENERAL MANAGER
(916) 347-9778

Optional 18% gratuity will be
added to bills of 8 or more.
Optional de 18% ser-
vicio de 8 o mas.

Figure B. Non-Itemized Receipt

OLIVE GARDEN 1849
650 NW Blue Parkway
Lee's Summit, MO 64063

Check # :54618

Table 233
Kierston H
15:53 12/06/2012 Gst 2
Transaction #:1953841773

Card Number
XXXXXXXXXXXX

Auth Code
00606P
MasterCard

Check Amount 39.69

Tip ..

Total .. 49.69

X
Cardmember agrees to pay total in
accordance with agreement governing
use of such card.

Guest Copy

4:02 PM
01/25/13
Accrual Basis

Missouri Wing CAP
Profit & Loss Budget vs. Actual
October 2012 through September 2013

	Oct '12 - Sep 13	Budget	\$ Over Budget	% of Budget
Income				
5000000 - Revenues	Actual income of \$200.00 exceeds \$30 budgeted amount, so one choice is to increase the budgeted amount by \$170.00.			
5240000 - Fundraising Income				
5240300 - Other Fundraising Income	200.00	30.00	170.00	666.7%
Total 5240000 - Fundraising Income	200.00	30.00	170.00	666.7%
5310000 - Revenue from Dues				
5310010 - Member Dues	8.00	96.00	-88.00	8.3%
5310012 - From Members	8.00	96.00	-88.00	8.3%
Total 5310010 - Member Dues	8.00	96.00	-88.00	8.3%
Total 5310000 - Revenue from Dues	8.00	96.00	-88.00	8.3%
5400000 - Other Revenue & Gains				
5412000 - Contributions				
5412010 - Contributions - Unrestb	1,750.00	4,854.00	-2,904.00	37.6%
5412011 - Contributions - unrest cash	1,750.00	4,854.00	-2,904.00	37.6%
Total 5412010 - Contributions - Unrestb	1,750.00	4,854.00	-2,904.00	37.6%
Total 5412000 - Contributions	1,750.00	4,854.00	-2,904.00	37.6%
5421100 - Mat & Supply Sales	5.50	4,654.00	-2,998.50	37.7%
Total 5400000 - Other Revenue & Gains	1,755.50	4,654.00	-2,998.50	37.7%
Total 5000000 - Revenues	1,963.50	4,790.00	-2,816.50	41.1%
Total Income	1,963.50	4,790.00	-2,816.50	41.1%
Gross Profit	1,963.50	4,790.00	-2,816.50	41.1%
Expense				
7000000 - Operating Expenses				
7100000 - Awards & Grants to Individuals				
7120000 - Awards	62.51	300.00	-237.49	20.8%
Total 7100000 - Awards & Grants to Individuals	62.51	300.00	-237.49	20.8%
7600000 - Mission Expenses				
7696000 - Vehicle Fuel	62.20	300.00	-217.80	27.4%
Total 7600000 - Mission Expenses	62.20	300.00	-217.80	27.4%
7700000 - Supplies				
7700100 - Supplies	637.68	1,700.00	-1,062.32	37.5%
Total 7700000 - Supplies	637.68	1,700.00	-1,062.32	37.5%

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01/25/13

Accrual Basis

Missouri Wing CAP
Profit & Loss Budget vs. Actual
 October 2012 through September 2013

	Oct '12 - Sep 13	Budget	\$ Over Budget	% of Budget
7800000 - Telephone & Communication				
7813000 - Internet Fees	120.00	480.00	-360.00	25.0%
Total 7800000 - Telephone & Communication	120.00	480.00	-360.00	25.0%
7900000 - Postage & Shipping				
7910000 - Postage & Shipping	18.38	154.00	-135.62	11.9%
Total 7900000 - Postage & Shipping	18.38	154.00	-135.62	11.9%
8100000 - Maintenance Expenses				
8120000 - Corp Vehicle Maintenance	33.27			
Total 8100000 - Maintenance Expenses	33.27			
8230000 - Dues & Publications	9.00			
8310000 - Travel				
8312009 - Travel - Other	6.37			
Total 8310000 - Travel	6.37			
8400000 - Activities & Excampments				
8475000 - Cadet Activities Exp				
8475010 - Encampment	0.00	0.00	0.00	0.0%
8475020 - Activity 2	0.00	400.00	-400.00	0.0%
Total 8475000 - Cadet Activities Exp	0.00	400.00	-400.00	0.0%
8480000 - Combined Sr & Cadet Activities				
8480010 - Activity 1	50.00			
Total 8480000 - Combined Sr & Cadet Activities	50.00			
Total 8400000 - Activities & Excampments	50.00	400.00	-350.00	12.5%
8505000 - Conf, Conventions, Meetings				
8510000 - Wing Conference Expense	155.94			
Total 8505000 - Conf, Conventions, Meetings	155.94			
9300000 - Other Expenses				
9303000 - Bank Expense	0.00			
Total 9300000 - Other Expenses	0.00			
9399999 - Budgeted Reserves -budget use	0.00	656.00	-656.00	0.0%

Here there are actual expenses highlighted with no budgeted amounts.

4:02 PM
01/25/13
Accrual Basis

Missouri Wing CAP
Profit & Loss Budget vs. Actual
October 2012 through September 2013

	Oct '12 - Sep 13	Budget	\$ Over Budget	% of Budget
9520000 - Expenditures With Wings				
9520020 - Vehicle MX Fee	125.00	250.00	-125.00	50.0%
9520060 - Encampment	0.00	540.00	-540.00	0.0%
Total 9520000 - Expenditures With Wings	125.00	790.00	-665.00	15.8%
Total 7000000 - Operating Expenses	1,300.35	4,780.00	-3,479.65	27.2%
Total Expense	1,300.35	4,780.00	-3,479.65	27.2%
Net Income	663.15	0.00	663.15	100.0%